STATE OF MARYLAND
DLLR
DEPARTMENT OF LABOR, LICENSING AND REGULATION

THIRD PARTY AGENT WAGE FILE INTERFACE SPECIFICATIONS

ABSTRACT

This document provides technical information for Third Party Agent's filing Unemployment Insurance wage files on behalf of Maryland employers using the following file formats: .CSV, XML, EFW2, and ICESA.
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CHANGING Maryland *for the Better*

CONTENTS

1. INTRODUCTION – TAX AND WAGE REPORTING

The Unemployment Insurance (UI) system, called the Reemployment Beacon, allows Third Party Agents (TPAs) to submit wage and employment reports online on behalf of Maryland employers. TPAs can submit wage reports using manual entry via the online screens or they can upload a file containing the wage information. This document will describe the data layouts for each of the four accepted file types. The file types accepted by Maryland are:

- Comma Separated Values (CSV) format
- The Social Security format for filing W-2 electronically (EFW2)
- The Interstate Conference of Employment Security Agencies (ICESA) format
- Extensible Markup Language (XML) format

This document also provides instructions on how to format, read, and use the each of the file formats.

Note that the wage report files can be submitted online via the Reemployment Beacon system. Contact dluim-wagetest-dllr@maryland.gov. with questions regarding file formats and testing or for information regarding submitting files via Secure File Transfer Protocol (SFTP).

The submission of wage records for testing will result in a calculation of tax liability, as well as any penalty or interest. **These calculations have not been verified and should not be used to determine actual taxes, penalties, or interest.**

1.1   Employer Filing of Wage Reports

This section contains the file specifications for the state Unemployment Insurance Tax and Wage reporting .csv file format. This format can be created using commercially available spreadsheet software (e.g., Microsoft Excel). Agents can file multiple employers / reporting periods in the file. There is no need to generate a separate file for each employer or reporting period. The file can also contain original filings and adjustments in the same file, however, an original and amendment for the *same* employer and reporting period cannot be included in the same file.

Report the actual wages paid for amended wage records. Do not report the difference between the amended and original wages.

This incoming file is submitted to the agency via the employer wage file upload process. The file is a comma separated file, and there is no set length for the rows. The following paragraphs contain the specifications for the incoming wage report and outgoing confirmation files. Users will upload the incoming files, and the system will process the file and generate the outgoing confirmation files.

If an SSN record is rejected for any reason, then the entire employer record associated with that SSN will be rejected.

All wage reports can be submitted via the online Reemployment Beacon system.

1.1.1 Rules for Currency Fields

➢ Must contain only numbers

➢ No comma separators

➢ No signed amounts (high order signed or low order signed)

➢ Include both dollars and cents with no decimal point (example: $59.60 = 5960)

➢ Any currency field that has no amount to be reported must be filled with zeros (0), not blanks or spaces

1.1.2 Rules for SSN Fields

➢ Must contain nine (9) digits
  • Excel will trim leading zeros (0) with the default settings
  • Set the number format to "text" for the SSN column if creating the file with Excel

1.1.3 Adjustment Codes

All adjustment codes are two digits, 00 – 10. The table below applies to adjustment codes for all file types.

Code	Adjustment Reason	Note
00	Original Submission	
01	Employment Adjusted	
02	Employment and Wages adjusted because the workers performed services for a different business	
03	Employment and Wages adjusted because they were not taxable	
04	Employment and Wages adjusted because they were reported to the wrong state	
05	Employment and Wages adjusted for a non-subject employer	
06	Employment and Wages adjusted to correct computer system, data entry or accounting errors	
07	Reversal of Previous Adjustment	

08	Staff Amended	Staff facing & selected only if a staff member updates.
09	Wages adjusted because worker(s) were hired/terminated	
10	Other	

2. AGENT CSV FILE SPECIFICATIONS

The file contains four (4) records and the rules for records and fields within the file as described below.

Note: Excel will trim leading zeros with the default settings. Set the number format to 'text' for all columns if creating the file with Excel

2.1   Submitter Record

The submitter record will contain information about the business submitting the file, this may be the same as one (1) of the employer.

Below is a description for each field in the record. (Beginning at Column A)

Position	Field Name	Field Specifications	Required
A	Record Identifier	Should always be 0	Yes
B	Submitters FEIN	The business FEIN; numbers only, do not include the hyphen.	Yes
C	Business Name	The legal name of the business submitting the file. This may be different than the name of the business for whom the file is being submitted.	Yes
D	Business Address	The mailing address of the business submitting the file. This may be different than the address of the business for whom the file is being submitted.	Yes
E	Business City	The mailing address city of the business submitting the file. This may be different than the city of the business for whom the file is being submitted.	Yes
F	State FIPS code	The two character FIPS code for Maryland (MD) is 24 and for West Virginia (WV) is 54.	Yes
G	Submitter Zip Code	The mailing address ZIP code of the business submitting the file. Include leading zeros. This may be different than the city of the business for whom the file is being submitted.	Yes
H	Transmitter ZIP code extension (+4)	The mailing address ZIP code extension of the business submitting the file. If unknown, fill with spaces.	No. If creating the file using a software other than excel, include the commas (,,) if there is no ZIP + 4. If using excel, leave the column blank

Position	Field Name	Field Specifications	Required?
I	Transmitter Contact	First and last name of individual from submitting business who is responsible for the accuracy and completeness of the wage report. Format the names as: First name<space>last name	Yes
J	Transmitter Contact Telephone Number	Contact telephone number, include the area code. Numbers only, no special characters.	Yes
K	Telephone Extension/Box	Contact telephone number extension (if any). If there is no extension, fill with spaces.	No. If creating the file using a software other than excel, include the commas (,,) if there is no extension. If using excel, leave the column blank
L	Transmitter Email	Email address of the transmitter	Yes

2.2   Employer Record

The employer record will contain summary totals for the employer / reporting period.

Below is a description for each field in the record. (Beginning at Column A)

Position	Field Name	Field Specifications	Required?
A	Record type	Must be 1 for employer record.	Yes. Each Employer set in the agent CSV submission must have a 1 record type. Repeat this row for each employer set within the file. See sample file layout for example.
B	UI Account	Employer UI Account number.	Yes

C	Reporting Period	This field will contain the last month of the quarter and the year. For example, the values for 2014 would be: 1st - 032014 2nd - 062014 3rd - 092014 4th - 122014	Yes
D	Gross wages paid	Total Gross wages for employer/reporting period. Do not use comma separator or decimal.	Yes
E	Taxable wages paid	Total taxable wages for employer/reporting period. Do not use comma separator or decimal.	Yes. If the taxable wages paid value is unknown, put zeros. The system will calculate the Taxable Wages based on the wage submission. Do not leave blank, put zeros if unknown.
F	Taxable excess wages paid	Total excess (nontaxable) wages for employer/reporting period. Do not use comma separator or decimal.	Yes, If the excess wages paid value is unknown, put zeros. The system will calculate the excess wages based on the wage submission. Do not leave blank, put zeros if unknown.
G	12th of month data for month 1.	Total number of employees that worked for the employer during the payroll period that included the 12th of the month for the first month in the quarter.	Yes
H	12th of month data for month 2.	Total number of employees that worked for the employer during the payroll period that included the 12th of the month for the second month in the quarter.	Yes
I	12th of month data for month 3.	Total number of employees that worked for the employer during the payroll period that included the 12th of the month for the third month in the quarter.	Yes

Position	Field Name	Field Specifications	Required?
J	No wage indicator	If no wages were paid in the quarter insert a 0 in this field, if wages were paid insert a 1. There should not be any employee records in the file if the no wage indicator = 0. There must be at least one employee record included if the no wage indicator = 1.	Yes

2.3   Wage Record

The wage record will contain wage data for the employees. There should be one (1) row for each SSN / employer / reporting period.

Below is a description for each field in the record. (Beginning at Column A)

Position	Field Name	Field Specifications	Required?
A	Record type	Must be 2 for wage record.	Yes. For Each record type = 1, provide details of SSNs in record type 2. See sample file layout for example.
B	SUI	Employer's UI Account Number.	Yes
C	Reporting Period	This field will contain the last month of the quarter and the year. For example, the values for 2014 should be: 1st - 032014 2nd - 062014 3rd - 092014 4th - 122014	Yes
D	SSN	Employee's SSN. NOTE the SSN must contain 9 digits. Excel will trim leading zeros with the default settings. Set the number format to 'text' for the SSN column if creating the file with Excel	Yes
E	First Name	Employee's First Name, as printed on Social Security card.	Yes
F	Employer's middle initial	Employees Middle Initial.	No
G	Employee's last name	Employee's Last Name, as printed on Social Security card.	Yes
H	Gross wages paid	Gross wages subject to UI paid to employee for employer/unit/reporting period. Do not use comma separator or decimal.	Yes

I	Out of State Taxable Wages Paid	Out of State taxable wages subject to UI paid to employee for the year. Do not use comma separator or decimal.	No
J	Hours worked	Include hours worked during the quarter for the employee.	No
K	Employee 12th of month for month 1	Employee worked for the employer during the payroll period that included the 12th of the month for the first month in the quarter.	No. If creating the file using a software other than excel, include the commas (,,) if 12th of the month for month 1 is unknown. If using excel, leave the column blank
L	Employee 12th of month for month 2	Employee worked for the employer during the payroll period that included the 12th of the month for the second month in the quarter.	No. If creating the file using a software other than excel, include the commas (,,) if 12th of the month for month 2 is unknown. If using excel, leave the column blank
M	Employee 12th of month for month 3	Employee worked for the employer during the payroll period that included the 12th of the month for the third month in the quarter.	No. If creating the file using a software other than excel, include the commas (,,) if 12th of the month for month 3 is unknown. If using excel, leave the column blank
N	Owner/Officer relationship information	Include the owner/officer relationship of the worker.	Yes. Put a 1 if the employee is an owner or officer of the business, otherwise use a zero (0)
O	Adjustment Code	Numeric - Reason code for adjustment to employee wages. 00 means original filing.	Yes. 00 means original filing. If submitting an

			amendment put a value 01-10. 10 is other; a description will be required
P	Other description	Description if adjustment code = 10. If not, leave blank.	Only if the adjustment code = 10. Otherwise leave blank with no spaces

2.4   Final Record

The final record will contain totals for the file.

Below is a description for each field in the record. (Beginning at Column A)

Position	Field Name	Field Specifications	Required?
A	Record type	Must be 3 for final record.	Yes
B	Total number of records in file	Total number of wage records in file.	Yes. Must be equal to the count of SSN records in the file.
C	Total wages reported	Total SSN level wages reported in file. Do not use comma separator or decimal.	Yes. Must be equal to the sum of Individual wages reported for SSN records.

2.5   Amendment Submission

To amend wages for a SSN, enter the proper adjustment code against each SSN in the record type 2. A new employee can be added by simply adding a new record with the proper wages. To modify wages for an employee, employers must enter the same SSN and the new wages with proper adjustment code. To delete an employee from the submission, employers must enter the SSN with zero (0) wages and proper adjustment reason code.

3. AGENT XML FILE SPECIFICATIONS

Agents can file multiple employers / reporting periods in the file. There is no need to generate a separate file for each employer or reporting period. The file can also contain original filings and adjustments in the same file, however, an original and amendment for the *same* employer and reporting period cannot be included in the same file. The file can also contain 'no wage' reports for employers.

All begin and end tags must be included in the file. If there is no data for that field then include the tags with nothing between them e.g. <tag></tag>.

Report the actual wages paid for amended wage records. Do not report the difference between the amended and original wages.

If an SSN record is rejected for any reason, then the entire employer record associated with that SSN will be rejected.

Note: Excel will trim leading zeros with the default settings. Set the number format to 'text' for the SSN column if creating the file with Excel

3.1   Agent XML File

This incoming file is submitted via the employer wage file upload process.

The file contains the following system fields:

Field Name	Description	Validation
XmlVersion	This informs the compiler of the XML version that is used. There is no end tag for the XML Version.	NA
<root>	Parent tag, must have an end tag as the last row in the file	Required
<Submitter>	Tag informing the compiler that this is a submitter record. There must be a </Submitter> end tag at the end of the record.	Required
<FEIN>	Submitter FEIN, must have end tag. <FEIN>123456789</FEIN>	Required
<BusinessName>	Submitter business name, must have an end tag.	Required
<Address>	Submitter street address, must have an end tag. <BusinessName>ABC Corporation</BusinessName>	Required
<City>	Submitter city, must have an end tag. <City>Any City</City>	Required
<State>	Submitter state, must have an end tag. <State>MD</State>	Required
<ZIP>	Submitter ZIP code, must have an end tag. <ZIP>12345</ZIP>	Required

Field Name	Description	Validation
<ZIP4>	Submitter +4 for ZIP code, must have and end tag. <ZIP4>1234</ZIP4>	Not Required, but tags must be in the file as: <ZIP4></ZIP4>
<Contact>	First and last name of contact person. This is the person the Department will contact with questions about the file, must have an end tag. <Contact>Jane Smith</Contact>	Required
<Phone>	Contact telephone number, must have an end tag. <Phone>1234567890</Phone>	Not Required but tags must be in the file as: <Phone></Phone>
<Extension>	Contact telephone extension, must have an end tag. <Extension>1234<Extension>	Not Required, but tags must be in the file as: <Extension></Extension>
<Email>	Email address of the contact person. Must have end tag <Email>JaneSmith@ABCCorporation.com</Email>	Required
</Submitter>	Tag informing the compiler that this is the end of the submitter record.	Required
<Wage>	Tag informing the compiler that this is a wage file. There must be a </Wage> end tag at the end of the wage record.	Required In order to add multiple employers for multiple quarters, repeat the <Wage> Tags for each quarter under each employer
<WageRecord>	Tag informing the compile that an individual wage record is following. There must be a </WageRecord> tag following each wage record. There should be an individual <WageRecord> record for each employer/reporting period.	Required
<Employee>	Tag informing the compiler that an individual employee record is beginning. There must be an end tag </Employee> at the end of each individual employee record.	Required

Field Name	Description	Validation
<EmployerID>	This field will contain the employer's UI account number. Must have end tag. Account numbers must be 10 digits including leading zeros. <EmployerID>0000123456</EmployerID>	Required. The entire employer record will be rejected if the employer account number is not included in the record.
<Period>	This field will contain the period for which the report is filed. Should contain the last month of the quarter and the year. The values for the year 2016 would be: 1st quarter = 032016 2nd quarter = 062016 3rd quarter = 092016 4th quarter = 122016 <Period>032016</Period>	Required, the entire employer record will be rejected if the period is not included in the record.
<SSN>	This field will contain the employee SSN. <SSN>123456789</SSN>	Required
<LastName>	This field will contain the employee's last name, as shown on the Social Security card. <LastName>Smith</LastName>	Required
<FirstName>	This field will contain the employee's first name, as shown on the Social Security card. <FirstName>Jane</FirstName>	Required
<MI>	This field will contain the employee's middle initial. It is not required. <MI>G</MI>	Not required but tags must be included in the file as: <MI></MI>
<StateGrossWages>	This field will contain the state gross wages paid to the employee during the quarter. Do not include decimal or comma separators. $12,546.36 should be included as: <StateGrossWages>1254636</StateGrossWages>	Required

Field Name	Description	Validation
<OutofStateTaxable Wages>	This field will contain the out of state taxable wages paid to the employee during the quarter out of state. Do not include the decimal point or comma separators. $12,546.36 should be included as: <OutofStateTaxableWages> 1254636</OutofStateTaxableWages>	Not required but tags must be included in the file as: <OutofStateTaxableWages> </OutofStateTaxableWages>
<HrsWkd>	This field will contain the hours worked by the worker in the reporting period. <HrsWkd>150</HrsWkd>	Not required but tags must be included in the file as: <HrsWkd></HrsWkd>
<OwnerRel>	Include the owner/officer relationship of the worker. See appendix for values. <OwnerRel>0</OwnerRel>	Required. Put a 1 if the employee is an owner or officer of the business, otherwise use a zero (0)
<EmployMon1>	Will contain whether the employee was included on the payroll on the 12th of the month for the first month of the quarter. <EmployMon1>1<EmployMon1> for yes <EmployMon1>2<EmployMon1> for no	Not required but tags must be included in the File <EmployMon1></EmployMon1>
<EmployMon2>	Will contain whether the employee was included on the payroll on the 12th of the month for the second month of the quarter. <EmployMon2>1<EmployMon2> for yes <EmployMon2>2<EmployMon2> for no	Not required but tags must be included in the File <EmployMon2></EmployMon2>
<EmployMon3>	Will contain whether the employee was included on the payroll on the 12th of the month for the third month of the quarter. <EmployMon3>1<EmployMon3> for yes <EmployMon3>2<EmployMon3> for no	Not required but tags must be included in the File <EmployMon3></EmployMon3>
<AdjCode>	This field will contain the original filing/adjustment code. Codes are numbered 00-10. Adjustment codes are found in section 1.1.3 of this document. <AdjCode>00</AdjCode>	Required

Field Name	Description	Validation
<Reason>	This field will contain reason if adjustment code = 10. Otherwise do not include. <Reason>Testing</Reason>	Not required but tags must be included in the file
</Employee>	End tag for the employee record	Required
</WageRecord>	End tag for the wage record	Required
<Totals>	Tag informing the complier that this is a total record. There must be an end tag at the end of the record.	Required
<EmployerID>	This field will contain the UI account number. <EmployerID>123456</EmployerID>	Required
<Period>	This field will contain the period for which the report is filed. Should contain the last month of the quarter and the year. The values for the year 2014 would be: 1st quarter = 032014 2nd quarter = 062014 3rd quarter = 092014 4th quarter = 122014 <Period>032014</Period>	Required.
<NoWageIndicator>	If the employer did not pay wages during the calendar quarter and there will not be any employee records in the report, enter a 0. Otherwise enter a 1. <NoWageIndicator>1</NoWageIndicator>	Required
<TotalWages>	This field will contain the total wages reported by the employer for the period. Do not include the decimal point or comma separators. $12,546.36 should be included as: <TotalWages >1254636</TotalWages >	Required
<TaxableWages>	<This field will contain the total taxable wages reported by the employer for the period. Do not include the decimal point or comma separators. $12,546.36 should be included as: <TaxableWages >1254636</TaxableWages >	Required. If the taxable wages paid value is unknown, put zeros. The system will calculate the Taxable Wages based on the wage submission. Do not leave blank, put zeros if unknown.

Field Name	Description	Validation
<ExcessWages>	This field will contain the total excess wages reported by the employer for the period. Do not include the decimal point or comma separators. $12,546.36 should be included as: <ExcessWages >1254636</ExcessWages >	Required. If the excess wages paid value is unknown, put zeros. The system will calculate the excess wages based on the wage submission. Do not leave blank, put zeros if unknown.
<Month1>	This field will contain the total number of employees who were on the payroll that includes the 12th of the first month of the quarter. <Month1>5</Month1>	Required
<Month2>	This field will contain the total number of employees who were on the payroll that includes the 12th of the second month of the quarter. <Month2>5</Month2>	Required
<Month3>	This field will contain the total number of employees who were on the payroll that includes the 12th of the third month of the quarter. <Month3>5</Month3>	Required
</Totals>	End tag informing the complier that this is the end of the total record.	Required
</Wage>	End tag for the wage record	Required In order to add multiple employers for multiple quarters, repeat the <Wage> Tags for each quarter under each employer
</Root>	End tag for the file	Required

3.2   Amendment Submission

To amend wages for a SSN, employers should enter the proper adjustment code against each SSN in the employee record. A new employee can be added by simply adding a new record with the proper wages. To modify wages for an employee, employers must enter the same SSN and the new wages with proper adjustment code. To delete an employee from the submission, employers must enter the SSN with zero (0) wages and proper adjustment reason code.

3.3   Worker Relationship

The state requires information about the relationship between the employee and the employer. This information will be used to help agency staff make determinations regarding unemployment claims.

The types and values that should be included in the file are described below:

Value	Title	Description
0	Worker/Employee	Use this if there is no relationship between the worker and the employer. Most workers will fall into this category.
1	Owner or Officer	Use code 1 if the worker is also an owner or officer of the business.

4. AGENT EFW2 FILE SPECIFICATIONS

EFW2 is the successor to the previously used MMREF. If you previously submitted wage files using MMREF, the EFW2 has a similar format. Please be aware that EFW2 has some important differences from MMREF. Be sure to follow the formatting instructions when preparing your file.

This incoming file is submitted to the system via the employer wage file upload process. The file is a fixed length file; there should be five hundred twelve (512) characters in each row.

4.1   Fixed Length Records

The system will only process RA, RV, RS and RF record types and will ignore the remaining record types in the SSA Standard file format.

The below record types will be ignored by the system and therefore can be left blank or not reported.

• RE Record – Employer Record • RW Record – Employee Wage Record • RO Record – Employee Wage Record • RT Record – Total Record • RU Record – Total Record

This incoming file is submitted to the system via the agent wage file upload process. The file is a fixed length file; there should be five hundred twelve (512) characters in each row. The file contains the following fixed length records:

➢ Record type **RA: Submitter Record**
- There should be one (1) transmitter record per file
- This record will contain information about the entity submitting the file
- This could be employer or agent information
- The record RA must be the first row in the file

➢ Record Type **RV: Employer Totals Record**
- There should be one (1) total record per file for each employer per reporting period
- This record contains the totals for all record type 'S' records in the file

➢ Record Type **RS: Employee Record**
- This record contains individual employee wage information
- There may be a single or multiple employee records in the file but only one (1) employee record for each employee for whom wages are being reported

➢ Record Type **RF: Final Record**
- There should be one (1) final record per file
- This record indicates the end of the file and must be the last row in each file

Below are the rules for fields within the file.

4.2   Rules for Alpha/Numeric Fields

➢ Left justify and fill with blanks

➢ Where the "field" shows "Blank," all positions must be blank (spaces), not zeros (0)

4.3   Agent EFW2 Record Layouts

4.3.1   RA Record: Submitter Record

The RA record identifies the organization submitting the file. There is only one (1) RA record, and it must be the first record in each file.

Below is a description for each field in the record:

Location	Field Name	Length	Field Specifications	Required?
1-2	Record Identifier	2	Should always be RA	Yes
3-11	Submitter's FEIN	9	The submitter's FEIN. Numbers only, do not include the hyphen.	Yes
12-28	Blanks	17	Fill with spaces	Fill with spaces
29	Resub Indicator	1	"0" (zero).	Yes
30-37	Blanks	8	Fill with spaces	Fill with spaces
38-94	Company Name	57	The company name. Left justify and fill with spaces. Truncate if the name is more than 57 spaces	Yes
95-116	Mailing Address Line 1	22	The company's mailing address line 1 (Street or Post Office Box). Left justify and fill with spaces.	No, fill with spaces if there is no address line 1

117-138	Mailing Address Line 2	22	The company's mailing address line 2 (Attention, Suite, Room Number, etc.). Left justify and fill with spaces.	No, fill with spaces if there is no address line 2
139-160	City	22	The company's mailing address city. Left justify and fill with spaces. Truncate if the city is more than 57 spaces	No, fill with spaces if there is no city
161-162	State Abbreviation	2	The company's mailing address State or commonwealth/ territory. Use postal abbreviations.	No, fill with spaces if there is no state
163-167	ZIP Code	5	The company's mailing address ZIP code.	No, fill with spaces if there is no ZIP
168-171	ZIP Code Extension	4	The company's four-digit extension of the mailing address ZIP code. If not applicable, fill with spaces. Do not include the hyphen.	No, fill with spaces if there is no ZIP extension
172-216	Blanks	45	Fill with spaces	Fill with spaces
217-273	Submitter Name	57	The name of the organization to receive error notification if this file cannot be processed. Left justify and fill with spaces. Truncate if the name is more than 57 spaces	Yes
274-295	Physical Address Line 1	22	The submitter's physical address (Street or Post Office Box). Left justify and fill with spaces.	No, fill with spaces if there is no address line 1
296-317	Physical Address Line 2	22	The submitter's physical address line 2 (Attention, Suite, Room, Number, Etc.). Left justify and fill with spaces.	No, fill with spaces if there is no address line 2
318-339	City	22	The submitter's physical address city. Left justify and fill with spaces.	No, fill with spaces if there is no city

340-341	State Abbreviation	2	The submitter's physical address State or commonwealth/territory Use postal abbreviations.	No, fill with spaces if there is no state
342-346	ZIP Code	5	The submitter's physical address ZIP code.	No, fill with spaces if there is no ZIP
347-512	Blanks	166	Blanks	

4.3.2   RV Record: Employer Totals

The RV record will contain totals reported. There will be one (1) RV record for each employer EFW2 interface file and reporting period. The records will contain the calculated gross (total), taxable, and non-taxable (excess) wages for the reporting period.

Below is a description for each field in the record:

Location	Field Name	Length	Field Specifications	Required?
1-2	Record Identifier	2	Should always be RV	Yes
3-17	State Unemployment Insurance Account Number	15	Employer Account Number assigned by state for reporting. Right justify and pad with zeros.	Yes
18-23	Reporting Period	6	Last month and year of reporting period. First quarter 2014 would be stored as 032014	Yes
24-33	Blanks	10	Fill with spaces	Fill with spaces
34-53	Gross Wages	20	Gross wages reported by the employer for reporting period. Right justify and pad with zeros. Include the cents but no decimal. For example $25.64 should be included as: 00000000000000002564	Yes

Location	Field Name	Length	Field Specifications	Required?
54-73	Taxable wages	20	Taxable wages calculated from the records processed. Right justify and pad with zeros. Include the cents but no decimal. For example $25.64 should be included as: 00000000000000002564	Yes
74-93	Excess (non-taxable) wages	20	Non-taxable wages calculated from the records processed. Right justify and pad with zeros. Include the cents but no decimal. For example $25.64 should be included as: 00000000000000002564	Yes
94-103	Blanks	10	Fill with spaces	Fill with spaces
104-108	Employees on payroll on the 12th of month, Month 1	5	The number of employees who were included in the payroll for the payroll period on the 12th of month for the first month of the quarter. Right justify and pad with zeros.	Yes
109-113	Employees on payroll on the 12th of month, Month 2	5	The number of employees who were included in the payroll for the payroll period on the 12th of month for the second month of the quarter. Right justify and pad with zeros.	Yes
114-118	Employees on payroll on the 12th of month, Month 3	5	The number of employees who were included in the payroll for the payroll period on the 12th of month for the third month of the quarter. Right justify and pad with zeros.	Yes

Location	Field Name	Length	Field Specifications	Required?
119	No wage report indicator	1	If no wages were paid in the quarter insert a 0 in this field, if wages were paid insert a 1. There should not be any employee records in the file if the no wage indicator = 0. There must be at least one employee	Yes
120-512	Blanks	393	Fill with spaces	Fill with spaces

4.3.3   RS Record: Employee State Wage Record

The RS records include the individual wage records for an SSN. Include one (1) row for each unique SSN.

Below is a description for each field in the record:

Location	Field Name	Length	Field Specifications	Required?
1-2	Record Identifier	2	Should always be RS	Yes
3-9	Blanks	7	Fill with spaces	Fill with spaces
10-18	Social Security Number (SSN)	9	The employee's SSN as shown on the original/replacement SSN card issued by SSA without hyphens. If no SSN is available, fill with nines (999999999).	Yes
19-33	Employee First Name	15	The employee's first name as shown on the SSN card. Left justify and fill with spaces. Truncate if the name is more than 15 characters	Yes
34-48	Employee Middle Initial	15	If applicable, include the employee's middle initial	No fill with a space if there is no MI
49-68	Employee Last Name	20	The employee's last name as shown on the SSN card. Left justify and fill with spaces. Truncate if the name is more than 20 characters	Yes
69-72	Suffix	4	Left justify and fill with If applicable, include the employee's alphabetic suffix. For example: SR, JR Left justify and fill with spaces.	No , fill with spaces if there is no suffix

73-194	Blanks	122	Fill with spaces	Fill with spaces
195-196	Adjustment Code	2	Numeric - Reason code for adjustment to employee wages. 00 means original filing. Valid adjustment reason codes are 01 through 10. Right aligned.	Yes
197-202	Reporting Period	6	The last month and four digit year for the calendar quarter for which this report applies; e.g., "032017" for January through March of 2017. For example, the values for 2016 would be: 1st quarter - 032016 2nd quarter - 062016 3rd quarter - 092016 4th quarter - 122016	Yes
203-213	State Quarterly Unemployment Insurance Total (Gross) Wages	11	Right justify and fill with zeros. Do not include the decimal. For example $25.64 should be included as: 00000002564	Yes
214-224	Out of State Quarterly Unemployment Insurance Total Taxable Wages	11	Employee's Out of State UI covered taxable wages for the year. Right justify and fill with zeros. Do not include the decimal. For example $25.64 should be included as: 00000002564	No
225-247	Blanks	23	Fill with spaces	Fill with spaces
248-267	State Unemployment Insurance Account Number	20	The state UI account number. Right justify and fill with spaces.	Yes
268-337	Blanks	51	Fill with spaces	Fill with spaces
338	12th Month 1	1	Include a 1 if the employee was included in the payroll that included the 12th of the first month of the quarter, otherwise put a zero (0).	No fill with a space if the data is not included.

			Include a 1 if the employee was included in	No fill with a
339	12th Month 2	1	the payroll that included the 12th of the second month of the quarter, otherwise put a zero (0).	space if the data is not included.
340	12th Month 3	1	Include a 1 if the employee was included in the payroll that included the 12th of the third month of the quarter, otherwise put a zero (0).	No fill with a space if the data is not included.
341	Owner/ Officer Relationship	1	Include a 1 if the employee is an owner or officer of the business, otherwise put a zero (0)	Yes
342-344	Number of Hours Worked	3	Will contain number of hours worked during reporting period	No fill with spaces if the data is not included.
345-375	Adjustment reason. Other Explanation	31	Include the reason for adjustment if adjustment code = 10. Left justify and fill with spaces.	Only if adj. reason = 10 or fill with spaces
376-512	Blanks	137	Fill with spaces	Fill with spaces

4.3.4   RF Record: Totals

The RF record includes the totals for the file. This must be the last record in the file.

Below is a description for each field in the record:

Location	Field Name	Length	Field Specifications	Required?
1-2	Record Identifier	2	Should always be RF	Yes
3-7	Blanks	5	Fill with spaces	Fill with spaces.
8-16	Number of RS Records	9	The total number of RS records reported in the entire file. Right justify and fill with zeros.	Yes
17-36	Total wages reported in file	20	The sum of gross wages reported in file. Right justify and fill with zeros. For example $25.64 should be included as: 00000000000000002564	Yes. The total gross wages reported in RF record type must be equal to the sum of total wages

				reported in RV record type.
37-512	Blanks	476	Fill with spaces	Fill with spaces.

4.4   Amendment Submission

To amend wages for a SSN, employers should enter the proper adjustment code against each SSN at position 195-196. A new employee can be added by simply adding a new record with the proper wages. To modify wages for an employee, employers must enter the same SSN and the new wages with proper adjustment code. To delete an employee from the submission, employers must enter the SSN with zero (0) wages and proper adjustment reason code.

4.5   Worker Relationship

The state requires information about the relationship between the employee and the employer. This information will be used to help agency staff make determinations regarding unemployment claims.

The types and values that should be included in the file are described below:

Value	Title	Description
0	Worker/Employee	Use this if there is no relationship between the worker and the employer. Most workers will fall into this category.
1	Owner or Officer	Use code 1 if the worker is also an owner or officer of the business.

5. AGENT ICESA FILE SPECIFICATIONS

Agents can submit wage information for multiple employers and reporting periods in the same file. There is no need to generate a separate file for each employer and reporting period. The file can also contain original filings and adjustments in the same file, however, an original and amendment for the same employer **and** reporting period cannot be included in the same file. The following rules for individual record types apply:

➢ There should be only one (1) record type 'A' in the file

➢ There may or may not be a record type 'B'. The system will ignore record type 'B' so you may choose not to submit one if needed.

➢ There should be one (1) record type 'E' for each employer/reporting quarter in the file.

➢ There can be multiple record type 'S' records in the file

➢ There can only be one (1) record type 'S' for an SSN / employer / reporting period

➢ There can be multiple record type 'T' records in the file

➢ There should be a record type 'T' for each employer / reporting period

- If the employer had no wages to report in the quarter, then include a record type 'T record for the period, but no record type 'S' records

➢ There should be one (1) record type 'F' in the file

Report the actual wages paid for amended wage records. Do not report the difference between the amended and original wages.

If a SSN record is rejected for any reason, then the entire employer set associated with that SSN/quarter will be rejected.

5.1   Agent ICESA Record Layouts

5.1.1   Record Type A

The record type 'A' contains information about who is submitting the file. Information contained in this record includes:

➢ Name and address for the submitter
➢ Contact information for the submitter

Below is a description for each field in record type A

Location	Contents of Field	Field Length	Description	Required?
1- 1	Record Identifier	1	Should always be A	Yes

2 – 5	Blank	4	Fill with spaces	Fill with spaces
6 – 14	Submitters FEIN	9	The business FEIN; numbers only, do not include the hyphen.	Yes
15 – 23	Blanks	9	Fill with spaces	Fill with spaces
24 – 73	Business Name	50	The legal name of the business submitting the file. Left justify the name and fill with spaces if it is less than 50 characters. Truncate the name if it is more than 50 characters.	Yes
74 – 113	Business Address	40	The mailing address of the business submitting the file. Left justify the address and fill with spaces if it is less than 40 characters. Truncate the address if it is more than 40 characters.	No
114 – 138	Business City	25	The mailing address city of the business submitting the file. Left justify the city and fill with spaces if it is less than 25 characters. Truncate the city if it is more than 25 characters.	No
139 - 140	Business State FIPS code	2	The state FIPS postal numeric code for the state to which wages are being reported. MD = 24, WV=54	Yes
141-153	Blanks	13	Fill with spaces	Fill with spaces
154 - 158	Transmitter ZIP Code	5	The mailing address ZIP code of the business submitting the file. Include leading zeros.	No
159 - 163	Transmitter ZIP code extension (+4)	5	The mailing address ZIP code extension of the business submitting the file. If you include this, you must include the hyphen in position 159. If unknown, fill with spaces.	No, fill with spaces if you do not include the + 4

164 - 193	Transmitter Contact Full Name	30	The first and last name of individual from submitting Business who is responsible for the Accuracy and completeness of the wage report. Format the names as: First name<space>last name. Left justify the name and fill with spaces if less than 30 characters. Truncate the name if it is more than 30 characters.	Yes
194 - 203	Transmitter Contact Telephone Number	10	Contact telephone number, include the area code. Numbers only, no special characters.	Fill with spaces
204 - 207	Transmitter Contact Telephone Extension	4	Contact telephone number extension (if any). If there is no extension, fill with spaces.	No, fill with spaces if not available
208- 275	Blanks	68	Fill with spaces.	Fill with spaces

5.1.2   Record Type B

The entire record type B record will be ignored by the system. It can be included with or excluded from the filing.

5.1.3   Record Type E

The record type E should contain information about the employer for whom the report is submitted. Information contained in this record includes:

➢ Employer's FEIN

➢ Employer's name

➢ State UI account number

➢ Number of employee records included in the file

Below is a description for each field in the record:

Location	Contents of Field	Field Length	Description	Required?
1- 1	Record Identifier	1	Will always be E	Yes
2 – 5	Report Year	4	Year for which the report was filed. Formatted as YYYY	Yes
6 – 14	Federal EIN (FEIN)	9	The business FEIN; numbers only; do not include the hyphen.	Yes
15 – 23	Blanks	9	Will be filled with spaces	Fill with spaces
24 - 73	Employer's Legal Name	50	The first 50 characters of the employer's legal name. Will be left justified and filled with spaces if the business name is less than 50 characters. Truncate the name if it is more than 50 characters	Yes
74 - 113	Address where work is performed in the state	40	The address where work is performed in the state. Will be left justified and filled with spaces if the address is less than 40 characters.	Yes
114 - 138	City	25	City where work is performed in the state. Left justify and fill with spaces if the city is less than 25 characters. Truncate the name if it is more than 25 characters	Yes
139-140	Employer State	2	State in which work was performed. Use 2 character postal abbreviation.	Yes
141 - 148	Blanks	8	Will be filled with spaces	Fill with spaces
149 - 153	ZIP Code	5	The business ZIP code	Yes
154 - 158	ZIP Code Extension	5	Four digit extension of ZIP code, being sure to include the hyphen in position 154. Fill with spaces if there is no extension.	No
159 - 166	Blank	8	Will be filled with spaces	Fill with spaces
167 - 170	Taxing Entity Code	4	Will be UTAX	Yes
171 - 172	State Identifier Code	2	The state FIPS postal numeric code for the state to which wages are being reported. MD = 24, WV=54	Yes

173 - 187	State Unemployment Insurance Account Number	15	Will be the state UI employer account number from original file. Will be left justified and filled with spaces.	Yes
188 - 189	Report quarter	2	Will be the last month of the calendar quarter to which the report was filed. "03" = First quarter "06" = Second quarter "09" = Third quarter "12" = Fourth quarter	Yes
190 - 190	No wage report indicator	1	If the employer did not pay wages during the calendar quarter and there will not be any employee records in the report, enter a 0. Otherwise enter a 1. There should never be a 1 where there are not type S records in the file, and there should never be a 0 when there are type S records in the file.	Yes
191 - 275	Blanks	85	Will be filled with spaces	Fill with spaces

5.1.4   Record Type S

The record type S is used to report wage and tax data for an individual employee. Information contained in this record includes:

- SSN
- Wages paid
- Name
- Employer account number
- Number of hours worked

There should be one (1) S record for each SSN / employer / year and quarter.

Do not include an employee's SSN if there were no wages paid to that employee during the quarter.

Below is a description for each field in the record:

Location	Contents of Field	Field Length	Description	Required?
1- 1	Record Identifier	1	Should always be S	Yes
2 - 10	Social Security Number	9	Employee's Social Security number.	Yes
11 - 30	Employee Last Name	20	Employee's last name. Left justify and fill with spaces if it is less than 20 characters. Truncate if the name is more than 20 characters.	Yes

31 - 42	Employee First Name	12	Employee's first name. Left justify and fill with spaces if it is less than 12 characters. Truncate if the name is more than 12 characters.	Yes
43 - 43	Employee Middle Initial	1	Employee's middle initial. Fill with a space if there is no middle initial.	No
44 - 45	State FIPS Code	2	The state FIPS postal numeric code for the state to which wages are being reported. MD = 24, WV= 54	Yes
46 - 63	Blanks	18	Fill with spaces	Fill with spaces
64 - 77	State QTR Unemployment Insurance Total Wages	14	Employee's UI covered wages paid in the quarter. Include the cents but no decimal. Right justify and pad with zeros. For example, $15.90 should be included as: 00000000001590	Yes
78-91	Blanks	14	Fill with spaces	Fill with spaces
92 - 131	Blanks	40	Fill with spaces	Fill with spaces
132 - 134	Number of Hours Worked	3	The number of hours the employee worked in the reporting period. Right justify if the number is less than 3 characters and pad with zeros.	No
135 - 146	Blanks	12	Enter blanks	Fill with spaces
147 - 161	State Unemployment Insurance Account Number	15	State UI employer account number. Right justify and fill with spaces.	Yes
162 - 176	Blanks	15	Fill with spaces	Fill with spaces
177 – 209	Blanks	33	Fill with spaces	Fill with spaces
210-210	Owner/Officer Relationship	1	Owner/officer relationship of the worker. Enter a 1 if the worker is an owner or officer of the employer, enter a 0 if the worker is not.	Yes
211-211	Blanks\Ignore	1	Fill with spaces	Fill with spaces
212-212	Month 1 Employment	1	Will contain whether the employee was included on the payroll that included on the 12th of the month for the first month of the quarter. Right justified and filled with zeros. 0=No 1= Yes	No

213-213	Month 2 Employment	1	Will contain whether the employee was included on the payroll that included on the 12th of the month for the second month of the quarter. 0 = No, 1 = Yes	No
214-214	Month 3 Employment	1	Will contain whether the employee was included on the payroll that included on the 12th of the month for the third month of the quarter. 0 = No, 1 = Yes	No
215-220	Reporting Quarter and Year	6	The last month and year for the calendar quarter for which this report applies, e.g., "032016" for Jan-Mar of 2016	Yes
221-226	Month and year the employee was first employed	6	The month and year when the employee was first employed,, e.g., "031997"	No, fill with spaces if there is no data
227 - 232	Month and year the employee became separated from employment	6	The month and year when the employee was separated, e.g., "031997"	No, fill with spaces if there is no data
233 - 247	Out of State QTR Unemployment Insurance Total Taxable Wages	15	Employee's Out of State UI covered taxable wages for the year. Include the cents but no decimal. Right justify and pad with zeros. For example, $25.64 should be included as: 000000000002564	No
248 - 249	Adjustment Reason Code	2	Numeric – Adjustment Reason code for adjustment to employee wages. 00 means original filing. Valid adjustment reason codes 00 through 10.	Yes
250 - 275	Blanks	26	Fill with spaces	Fill with spaces

5.1.5   Record Type T

The record type 'T' will contain the totals for all record type 'S' records reported for the employer / quarter. Information contained in this record includes:

➢   Total number of employees

➢   Total wages paid

➢   Total taxable wages

➢   Total non-taxable wages

➢ Total employment on the 12th of each month

There should be one (1) record for each employer account ID / year and quarter.

There can be multiple record type 'T' records in the file.

There should be one (1) record type 'T' for each employer account ID / reporting period. If the employer paid no wages in the quarter, include a record type 'T' record for the employer / period and enter zeros (0) for the total wages paid in the quarter, taxable, and excess wages.

Do not include any record type 'S' records for those employers.

Below is a description for each field in the record:

Location	Contents of Field	Field Length	Description	Required?
1- 1	Record Identifier	1	Should always be T	Yes
2 - 8	Total Number of Employees	7	The total number of "S" records in the file for the employer/period. Right justify and pad with zeros.	Yes. Must be equal to the number of individual SSNs reported in S record type
9 - 26	Blank	18	Fill with spaces	Fill with spaces
27 - 40	State QTR Unemployment Insurance Total Wages For Employer	14	Quarterly gross wages subject to UI taxes. Total of all gross wages for the employer/period. Include the cents but no decimal. Right justify and pad with zeros for example $15.90 should be included as: 00000000001590	Yes. Must be equal to the sum of gross wages of individual SSNs reported in S record type
41 - 54	State QTR Unemployment Insurance Excess Wages for Employer	14	Quarterly excess UI wages for the employer/period. Include the cents but no decimal. Right justify and pad with zeros. For example $15.90 should be included as: 00000000001590	Yes. If the excess wages paid value is unknown, put zeros. The system will calculate the excess wages based on the wage submission. Do not leave blank, put zeros if unknown.

55 - 68	State QTR Unemployment Insurance Taxable Wages For Employer	14	Quarterly taxable UI wages for the employer/period. Include the cents but no decimal. Right justify and pad with zeros. For example $15.90 should be included as: 00000000001590	Yes. If the taxable wages paid value is unknown, put zeros. The system will calculate the Taxable Wages based on the wage submission. Do not leave blank, put zeros if unknown.
69 - 81	Blank	13	Fill with spaces	Fill with spaces
82 -87	Reporting Quarter and Year	6	The last month and year for the calendar quarter for which this report applies, e.g., "032016" for Jan-Mar of 2016	Yes
88 - 226	Blank	139	Fill with spaces	Fill with spaces
227-233	Month 1 Employment for Employer	7	Total employees for the employer/period who were on the payroll for the payroll period that included the 12th of month for the first month of the quarter. Right justify and pad with zeros.	Yes
234-240	Month 2 Employment for Employer	7	Total employees for the employer/period who were on the payroll for the payroll period that included the 12th of month for the second month of the quarter. Right justify and pad with zeros.	Yes
241-247	Month 3 Employment for Employer	7	Total employees for the employer/period who were on the payroll for the payroll period that included the 12th of month for the third month of the quarter. Right justify and pad with zeros.	Yes
248 - 275	Blanks	28	Fill with spaces	Fill with spaces

5.1.6   Record Type F

The record type F indicates the end of the file and must be the last data record on each file submitted. Information contained in this record includes:

➢ Total number of record type 'S' records in the file

➢ Total gross wages

➢ Total employment

The record type 'F' must appear only once on each file.

Below is a description for each field in the record:

Location	Contents of Field	Field Length	Description	Required?
1- 1	Record Identifier	1	Should always be F	Yes
2 - 11	Total Number of Employees in File	10	The total number of "S" records in the entire file. Right justify and pad with zeros.	Yes. Must be equal to the number of individual SSNs reported in S record type.
12 – 40	Blank	29	Fill with spaces	Fill with spaces
41 - 55	Quarterly State Unemployment Insurance Total Wages in File	15	Total of quarterly gross wages subject to U.I. tax in this field on all "S" records in the file. Right justify and pad with zeros. Include the cents but no decimal. For example $25.64 should be included as: 000000000002564	Yes. Must be equal to the sum of gross wages for individual SSNs reported in S record type.
56 – 275	Blank	220	Fill with spaces	Fill with spaces

5.2   Amendment Submission

To amend wages for a SSN, employers should enter the proper adjustment code against each SSN at position 177. A new employee can be added by simply adding a new record with the proper wages. To modify wages for an employee, employers must enter the same SSN and the correct total wages paid with the proper adjustment code. Do not report the difference between the amended and original wages. To delete an employee from the submission, employers must enter the SSN with zero (0) wages and proper adjustment reason code.